

CAUV TRANSFERS, RECOUPMENT & DTE 102



Ashtabula

COUNTY, OHIO

Where great things happen.

**Ashtabula County Auditor
David Thomas**

May, 2023

Who are we?



David Thomas

County Auditor

djthomas@ashtabulacounty.us



Scott Yamamoto

Real Estate Manager

skyamamoto@ashtabulacounty.us



Heather Hall

CAUV Program Coordinator

hrhall@ashtabulacounty.us

RECOUPMENT ESTIMATES

- You cannot find these on the tax bill or on our website, the Auditor's Office provides them on demand.
- Regular sale estimates take about a 1-2 days
- Splits can take up about 2-3 days
- Must have a copy of the survey for estimates on splits
- These amounts go on the DTE 102 form
- This is an estimate ONLY, this is NOT a bill, DO NOT pay
- Gives grantee an idea of the cost if removed from the program
- Recoupment cannot go on child parcel, since it hasn't been created.



Ashtabula County Auditor
David Thomas
25 West Jefferson Street
Jefferson, Ohio 44047-1092
Phone: 440-576-3783 ~ Fax: 440-576-3797
auditor@ashtabulacountyauditor.org

April 19, 2023

Requested Per: Dan from Title Professionals

Recoupment Estimates for:

00-000-00-000-00	
CAUV #	
Tax Year 2022	\$0.00
Tax Year 2021	\$0.00
Tax Year 2020	\$0.00
Total	\$0.00

ESTIMATE ONLY

**** DISCLAIMER:** This is an estimate based on the information we have at the time of the request. **

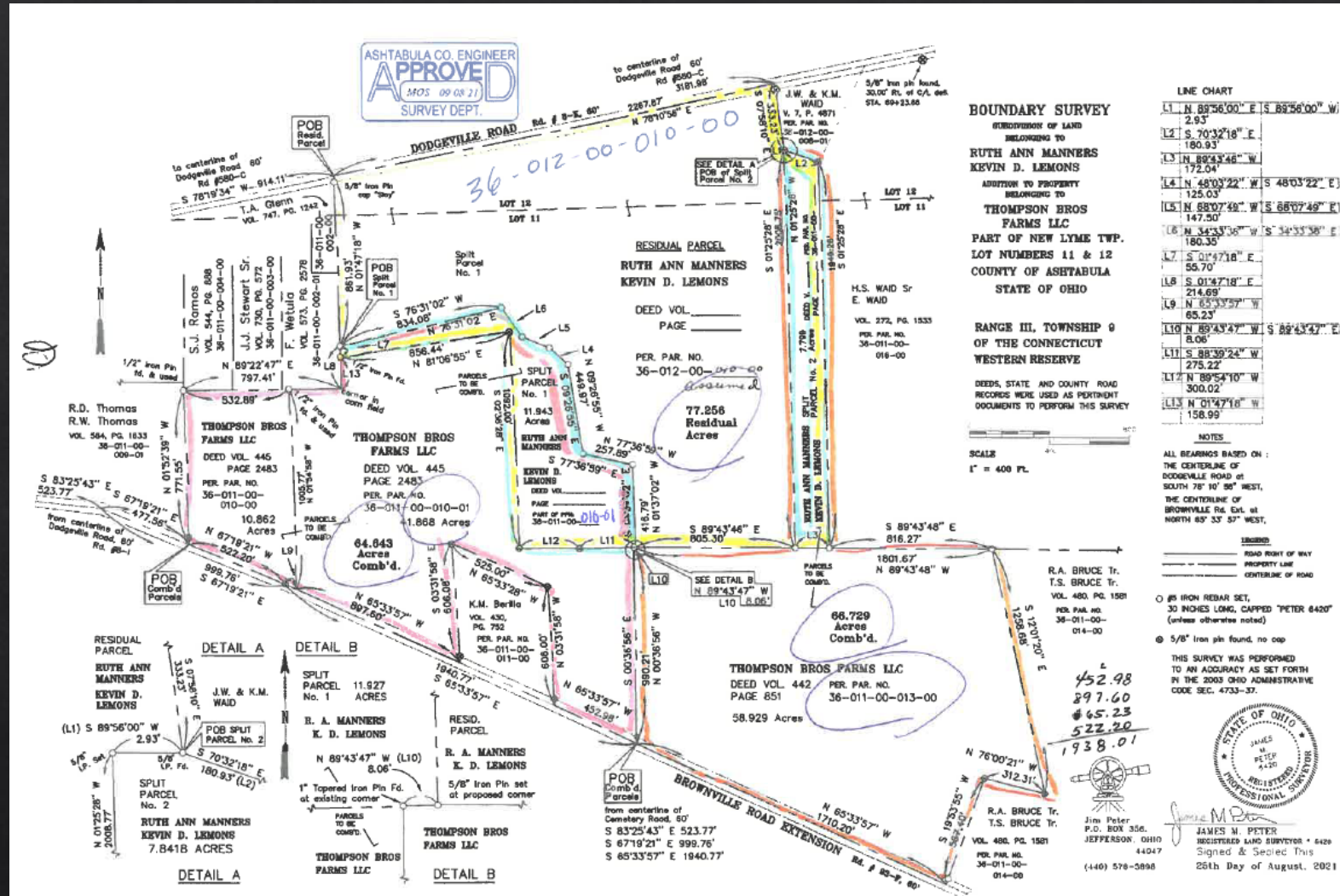
Heather Hall

Administrative Asst. / CAUV
440-576-3788
hrhall@ashtabulacounty.us

THIS IS NOT A BILL, DO NOT PAY!

PROPERTY SPLITS

- Splits are often difficult with CAUV qualifications....
 - Have to break down values by soil type(s)
 - Need to know where the split is taking place
 - Does the split have enough qualifying acreage?
 - Farmed vs. non-farmed area(s)
 - Non-commercial wooded areas



Recoupment

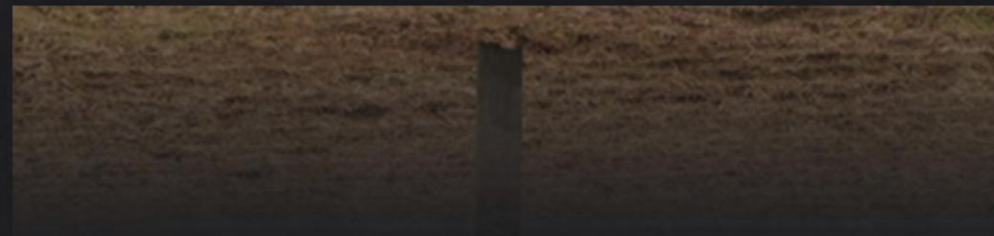
WHAT IT MEANS TO GRANTOR & GRANTEE...



- If the new landowner decides to withdraw the land from CAUV, there is a recoupment penalty equal to the tax savings for the previous 3 years. Form DTE 102 indicates intentions.
- If the property is split and the acreage is insufficient for qualification, recoupment will be added.
- It is between buyer and seller as to who is responsible for the recoupment.
- Recoupment follows the parcel, not the person.
- Recoupment will be added to their next years tax bill.
- Land will then be taxed at normal market value.

TRANSFERS

- ANY “transfer” warrants a DTE 102 form to be completed
- Examples of “transfers”
 - Any change in the deeded owner name
 - Name added or removed
 - Name change to/from LLC or similar
 - Sale
 - Owner to Trust or reverse
 - Owner(s) to Entity (LLC, Ptnshp)
 - Owner(s) to Life Estate
 - Split
 - New survey
 - Parcel combination
 - Deed type change (Survivorship, etc)



STATEMENT OF CONVEYANCE OF CURRENT
AGRICULTURAL USE VALUATION PROPERTY

To be attached to conveyance fee forms, DTE 100 and 100 (EX)

Complete
entire section

Grantor's Name Roy L. Smith
Grantor's Address 2574 Maple Rd., Jefferson, OH 44047
Grantee's Name Danny L. Au & Samantha R. Au
Taxing District 53 Parcel # 53-009-00-001-00 CAUV # 1104
Split 9.109 PP# 53-009-00-001-03

The grantor of the property referred to above states that the property has qualified for the current agricultural use valuation exemption under section 5713.30 of the Ohio Revised Code for the preceding or the current tax year. The grantee is aware that if the property does not continue to so qualify, either for the current or for the succeeding tax year, it will be subject to a recoupment charge equal to the tax savings as described in sections 5713.30(C) and 5713.34 of the Ohio Revised Code. Furthermore, the grantor and the grantee have considered and accounted for the total estimated amount of such recoupment, if any, to the satisfaction of both the grantee and the grantor.

Is this parcel enrolled in an Agricultural District? ☒ Yes ☐ No ☐ Unsure

Does the Grantee intend to:

- ☐ 1. Keep farming and apply for the CAUV program
☒ 2. Remove from CAUV (recoupment will be added on the next tax year)
☐ 3. Unsure at this time: contact Auditor upon purchase

Obtain amounts
from Auditor's
Office

Estimated Recoupment:

Tax Year 20 <u>22</u>	Tax Year 20 <u>21</u>	Tax Year 20 <u>20</u>	Total
\$ 177.99	\$ 179.76	\$ 179.80	\$ 537.55

Roy L. Smith
Signature of Grantor or Legal/Title Representative

Roy L. Smith
Print of Grantor or Legal/Title Representative

Danny L. Au & Samantha R. Au
Signature of Grantee

Danny L. Au & Samantha R. Au
Print of Grantee

Sworn to or affirmed in my presence, this 22 day
of Feb
Nicole Hayner
Notary Public
State of Ohio
My Comm. Expires
November 1, 2025

an oath or affirmation was administered to the signer with regard to the notarial act

Sworn to or affirmed in my presence, this 15 day
of February, 20 23
Sarah E. Peters
Notary Public
State of Ohio
My Commission Expires
November 09, 2026

an oath or affirmation was administered to the signer with regard to the notarial act

Endorsement by County Auditor:

Upon presentation of this instrument, the County Auditor shall endorse it, make copies available to grantor/grantee and/or representatives, and file the original alongside the CAUV application to be maintained the same as the application.

Sign &
notarize
BOTH
sides

DTE 102 FORM

- Make sure to use our county's form found on our website
- Notify the Grantee that it is on the program
- The top part needs to be fully completed
- Ask Grantee about continuing, removing, or unsure about the CAUV program.
- Recoupment estimates are completed by the Auditor's Office
- Grantor & Grantee must sign & date
- Signatures must be notarized
- We must have the original form, we cannot accept copies or faxes

Combo

DTE Form 102
Revised 05/21
Ashtabula County

STATEMENT OF CONVEYANCE OF CURRENT AGRICULTURAL USE VALUATION PROPERTY

To be attached to conveyance fee forms, DTE 100 and 100 (EX)

Grantor's Name William Whitely, Successor Trustee of the Andrea B. Whitely Trust
Grantor's Address 15121 Timber Ridge Dr., Middlefield, OH 44062
Grantee's Name Jamie Whitely, Katherine L. Whitely, James Whitely, Rebecca Whitely
Taxing District Colebrook Parcel # 10-002-00-003-00 CAUV # 529

The grantor of the property referred to above states that the property has qualified for the current agricultural use valuation exemption under section 5713.30 of the Ohio Revised Code for the preceding or the current tax year. The grantee is aware that if the property does not continue to so qualify, either for the current or for the succeeding tax year, it will be subject to a recoupment charge equal to the tax savings as described in sections 5713.30(C) and 5713.34 of the Ohio Revised Code. Furthermore, the grantor and the grantee have considered and accounted for the total estimated amount of such recoupment, if any, to the satisfaction of both the grantee and the grantor.

Is this parcel enrolled in an Agricultural District? ☒ Yes ☐ No ☐ Unsure

Does the Grantee intend to:

- ☒ 1. Keep farming and apply for the CAUV program
☐ 2. Remove from CAUV (recoupment will be added on the next tax year)
☐ 3. Unsure at this time: contact Auditor upon purchase

Estimated Recoupment:

Tax Year 20 <u>19</u>	Tax Year 20 <u>20</u>	Tax Year 20 <u>21</u>	Total
\$ 3439.10	\$ 4126.24	\$ 4188.88	\$ 11754.22

Michael J. O'Brien
Signature of Grantor or Legal/Title Representative

Michael J. O'Brien
Print of Grantor or Legal/Title Representative

Sworn to or affirmed in my presence, this 6th day of March, 2022

Michael J. O'Brien
Notary Public

an oath or affirmation was administered to the signer with regard to the notarial act

Endorsement by County Auditor:

Upon presentation of this instrument, the County Auditor shall endorse it, make copies available to grantees/grantors and/or representatives, and file the original alongside the CAUV application to be maintained the same as the application.

County Auditor (deputy)

James Whitely
Signature of Grantee

James Whitely
Print of Grantee

Sworn to or affirmed in my presence, this 5 day of December, 2022

Shelley J. Stark-Still
Notary Public

an oath or affirmation was administered to the signer with regard to the notarial act



Date

Title Company or Attorney can sign

Representative signing for Grantor

DTE Form 102
Revised 05/21
Ashtabula County

STATEMENT OF CONVEYANCE OF CURRENT AGRICULTURAL USE VALUATION PROPERTY

To be attached to conveyance fee forms, DTE 100 and 100 (EX)

Grantor's Name Michael J. Weeder
Grantor's Address 4497 Route 322, Orwell, Ohio 44076
Grantee's Name Bethany A. Weeder, Michael A. Weeder, Nicholas A. Weeder, and Christopher A. Weeder
Taxing District 61 Parcel # 61-015-00-008-00 CAUV # 3831

The grantor of the property referred to above states that the property has qualified for the current agricultural use valuation exemption under section 5713.30 of the Ohio Revised Code for the preceding or the current tax year. The grantee is aware that if the property does not continue to so qualify, either for the current or for the succeeding tax year, it will be subject to a recoupment charge equal to the tax savings as described in sections 5713.30(C) and 5713.34 of the Ohio Revised Code. Furthermore, the grantor and the grantee have considered and accounted for the total estimated amount of such recoupment, if any, to the satisfaction of both the grantee and the grantor.

Is this parcel enrolled in an Agricultural District? ☐ Yes ☐ No ☒ Unsure

Does the Grantee intend to:

- ☒ 1. Keep farming and apply for the CAUV program
☐ 2. Remove from CAUV (recoupment will be added on the next tax year)
☐ 3. Unsure at this time: contact Auditor upon purchase

Estimated Recoupment:

Tax Year 20 <u>19</u>	Tax Year 20 <u>20</u>	Tax Year 20 <u>21</u>	Total
\$	\$	\$	\$

Casey P. O'Brien
Signature of Grantor or Legal/Title Representative

Casey P. O'Brien
Print of Grantor or Legal/Title Representative

Sworn to or affirmed in my presence, this 22 day of March, 2023

Carolyn M. Schueren
Notary Public

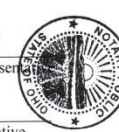
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Endorsement by County Auditor:

Upon presentation of this instrument, the County Auditor shall endorse it, make copies available to grantees/grantors and/or representatives, and file the original alongside the CAUV application to be maintained the same as the application.

County Auditor (deputy)

Date



Casey P. O'Brien
Signature of Grantee

Casey P. O'Brien
Print of Grantee

Sworn to or affirmed in my presence, this 22 day of March, 2023

Carolyn M. Schueren
Notary Public

an oath or affirmation was administered to the signer with regard to the notarial act

EXAMPLES

Only if attorney is representing BOTH parties

Attorney signing for Grantor & Grantee

After Purchase...

- After the transfer, a new ag application packet is sent
- Timing: about a month, longer if the property is a split or combo
- Welcome page and Initial Application is included
- If not continuing with CAUV, sign and date the bottom of the welcome sheet (see picture)
- If continuing, complete application and return with \$25 application fee



Ashtabula County Auditor David Thomas

25 West Jefferson Street
Jefferson, Ohio 44047-1092
Phone: 440-576-3783 ~ Fax: 440-576-3797
auditor@ashtabulacountyauditor.org



**RESPONSE REQUIRED
BY MARCH 1, 2022**

December 3, 2021

Dear Property Owner,

Our records indicate that there has been a change in land ownership or land boundaries of the parcels listed below during the year 2021. This land has been enrolled in CAUV, or Current Agricultural Use Valuation, which is a program that reduces the taxable value of commercial agriculture land to its agricultural use value and can result in substantial property tax savings. Ohio Revised Code 5713.31 requires that a CAUV Initial Application must be filed with the County Auditor by the first Monday in March the year following any changes if the land was enrolled in CAUV for the prior tax year.

Parcel	Acres	Parcel	Acres	Parcel	Acres
60-013-00-004-01	74.062	29-024-00-008-00	51.351	36-006-00-001-00	19.502
Parcel	Acres	Parcel	Acres	Parcel	Acres
36-011-00-010-01	64.643	36-011-00-013-00	66.729		

Carefully review the CAUV guidelines and the instructions on the back of the enclosed application. If you have determined that the land use will not meet the definition of commercial agricultural land and you do not wish to submit an application, please complete the statement at the bottom of this letter and return it to the Auditor by March 1, 2022.

If you would like to file an application to continue CAUV eligibility, please complete the enclosed application and return it to the Auditor by March 1, 2022. Be sure to include payment in the amount of \$25.00, checks should be made to Ashtabula County Auditor. Filing an application does not guarantee eligibility; parcels will be inspected to verify that the land use meets statutory guidelines. Failure to apply or to meet use guidelines will cause conversion to non-agricultural use and recoupment will be charged.

Sincerely

Heather Hall

Heather Hall
CAUV Specialist
(440) 576-3788
hrhall@ashtabulacounty.us

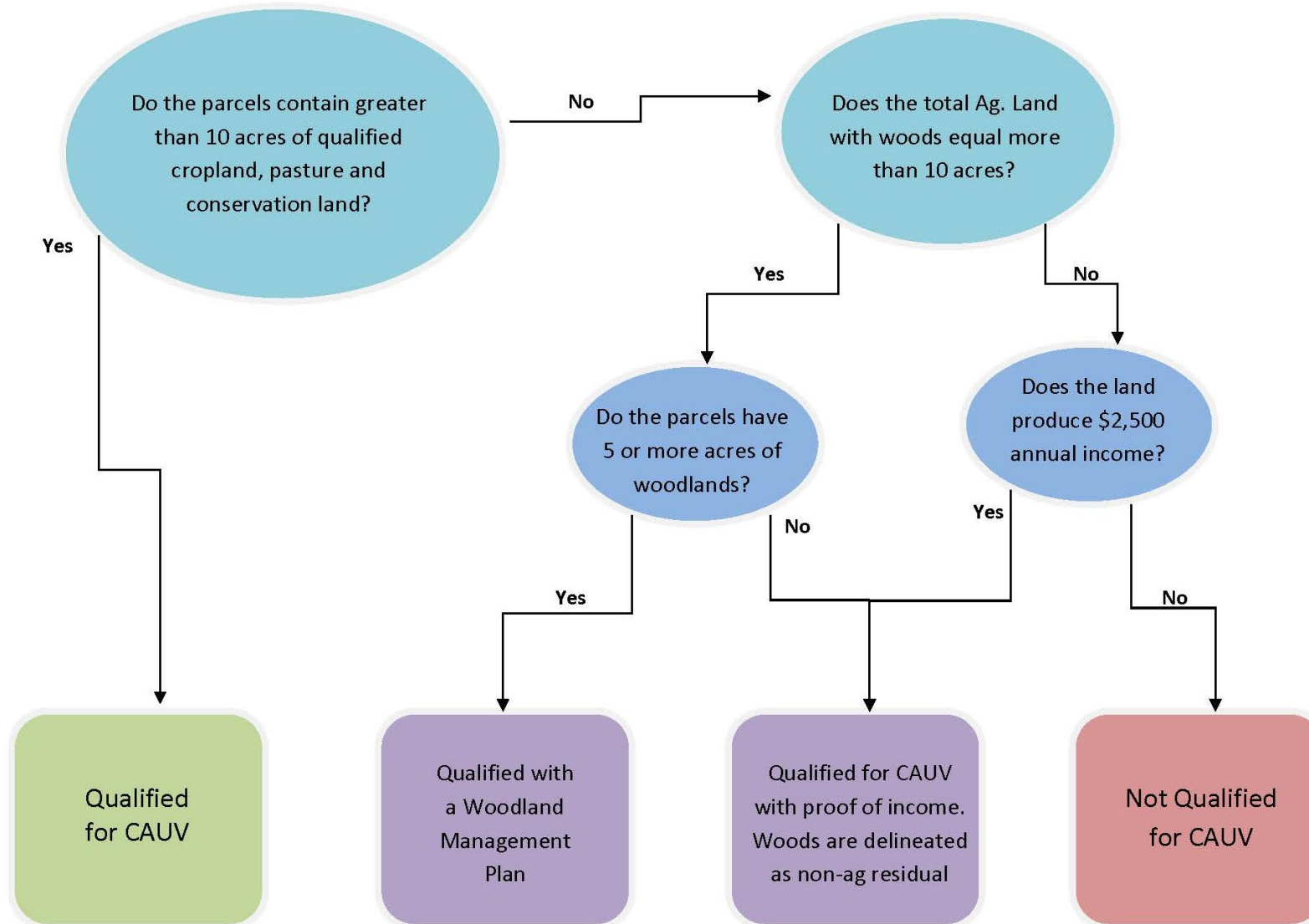
Complete this statement ONLY if an application will NOT be submitted:

I have chosen not to file a CAUV application for the parcels listed on this letter. I understand that the land will be converted to a non-agricultural designation on the Auditor's records and that recoupment charges equal to the last three years tax savings will be charged due to this conversion

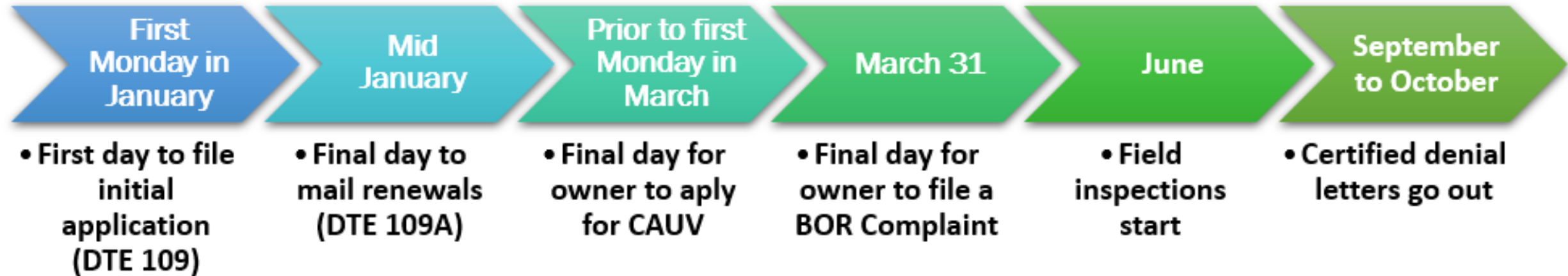
Signature

Date

Basic CAUV Qualifications



CAUV Timeline



QUESTIONS?



Heather Hall

440.576.3788

hrhall@ashtabulacounty.us